



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



June 23, 2014

Re: **3224 1st Avenue, Richmond, Virginia**
Project Number: **25570**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you for meeting with me via conference call on June 17, 2014, and for providing a detailed account of the project.

After careful review of the complete record for this project, and the information you shared during our discussion of the project, I have determined that the completed rehabilitation of 3224 1st Avenue is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not comply with the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued by TPS on March 14, 2012, is hereby affirmed.

I find that the three ornate brick chimneys and the historic front porch railing extant prior to the rehabilitation work were character-defining features integral to the building's significance within the Highland Park Plaza Historic District. Thus, I concur with the TPS assessment that removing the three chimneys above the roofline, and replacing the historic front porch railing with a contemporary railing, has significantly diminished the overall historic character of the property, causing the project to contravene Standards 2, 5, and 6. Standard 2 states, "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 5 states, "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*" Standard 6 states, "*Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.*"

Although it may be possible to bring the overall rehabilitation into conformance with the Standards, for instance by rebuilding the chimneys and replacing the porch railing, during our conversation, you stated that you are unwilling to spend the money to make changes that could bring the project into conformance. Consequently, I must affirm the previous decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the March 14, 2012, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in blue ink, appearing to read "John A. Burns".

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-VA
IRS